

School Committee



Fiscal Year 2012 Annual Town Meeting Budget Request

As voted: February 15, 2011

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DESE Salary and Wages Function Code

Department of Education Function Codes: The Department of Elementary and Secondary Education (DESE) promulgated account structure requirements in 2001 (updated 2008). The required guidelines for reporting functional categories of expenditures are provided and define the specific items that should be reported under the following categories. Lexington Public Schools has gone through a three year process to categorize all accounts and staffing. Below are the function codes defined for expenditures that contain salary and wage reporting in the school department. The Budget has been modified to address the reporting requirement.¹

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities which have as their purpose the general direction, execution, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

- 1110 School Committee
- 1210 Superintendent (and Office)
- 1220 Assistant Superintendents (Instruction/Academic Programs: Assistant Superintendent for Community Relations)
- 1230 District-Wide Administration (Assistant to Superintendent, Grants Manager, Director of Planning)
- 1410 Finance and Business
- 1420 Human Resources, Benefits, Personnel
- 1430 Legal Services for School Committee (Costs of School Committee representation for collective bargaining and other litigation)
- 1450 District wide Information Management and Technology (Expenditures that support the data processing needs of the school district, including student databases)

2000 INSTRUCTIONAL SERVICES: Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

- 2100 District wide Academic Leadership – Regular Day, Special Education, Ch 74 Occupational Day, English Language Learners, Academic Support, Adult Education, and other managers responsible for delivery of student instructional programs at the district level
- 2110 Curriculum Directors (Supervisory)
- 2120 Department Heads (non-supervisory)
- 2200 School Building Leadership: Building Level – Curriculum leaders, department heads, school principals and assistants, headmasters and deans.
- 2210 School Leadership – Building – Principal’s Office
- 2220 School Curriculum Leaders/Department Heads – Building Level
- 2250 Building Technology: (Expenditures that support a *school's* daily operation- non instructional)
- 2305 Classroom Teachers – Certified teachers with primary responsibility for teaching designated curriculum to established classes or students in a group instruction setting, including itinerant music, art and physical education teachers and others who travel from classroom to classroom and/or school to school.

¹ <http://www.doe.mass.edu/lawsregs/603cmr10.html>



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- 2310 Specialist Teachers - Certified teachers who provide individualized instruction to students (in-class or pull out, one to one or small groups) to supplement the services delivered by the student's classroom teachers. Include reading recovery, Title 1 reading specialist, special education, academic support and language acquisitions services,
- 2315 Instructional Coordinators and Team Leaders (Non-Supervisory) – Includes curriculum facilitators, instructional team leaders and department chairs that are non-supervisory
- 2320 Medical/Therapeutic Services (Costs for Occupational Therapy, Physical Therapy, Speech, Vision and other therapeutic services that are provided by licensed practitioners)
- 2325 Substitutes - Include long and short term as well as certified and non-certified teachers who cover vacant positions or absences.
- 2330 Non-Clerical Paraprofessionals/Instructional Assistants hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction. (Includes American Sign Language Specialists).
- 2340 Librarians and Media Center Directors
- 2350 Professional Development for teachers, support staff and school councils
- 2351 Professional Development Leadership Development (Director of Professional Development)
- 2353 Teacher/Instructional Staff-Professional Days - Staff who participate in in-service days beyond the contractual classroom days exceeding the 180-day requirement. Include stipends for professional staff providing or receiving professional development services beyond the length of a regular school day.
- 2355 Substitutes for Teachers/Instructional Staff at Professional Development Activities
- 2357 Professional Development Stipends, Providers and Expenses -Instructional supervisors, teachers and other professional staff who spend one-half or more of their time providing teacher training and implementation. Include full time or prorated share of salaries of professional staff training teachers, teachers being trained to implement new curriculum or instructional practices, teachers targeted for training and support to remedy performance weaknesses, master teachers, mentor teachers, curriculum coaches and other who provide in-district professional development.
- 2700 Guidance, Counseling and Testing Services
- 2710 Guidance
- 2720 Testing and Assessment
- 2800 Psychological Services (Salaries and expenses for psychological evaluation, counseling and other services provided by a licensed mental health professional)

3000 OTHER SCHOOL SERVICES: Other than instructional services.

- 3100 Attendance and Parent Liaison Services
- 3200 Health Services
- 3300 Student Transportation Services (To and from school)
- 3510 Athletic Services
- 3520 Other Student Activities
- 3600 School Security

4000 OPERATION and MAINTENANCE OF PLANT: Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure *must not exceed* the per project dollar limit for extraordinary maintenance or for non-instructional equipment.

- 4400 Networking & Telecommunications: (Expenditures to support the school district's infrastructure)
- 4450 Technology Maintenance



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Object Code Expenditures²: This section defines the category of goods or services purchased under the functional categories defined below.

- 01 Salaries Professional: The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.
- *Supervisory refers to individuals responsible for a program/activity and for directing and evaluating personnel in that program/activity.*
 - *Non Supervisory refers to individuals responsible for a program/activity and for coordinating personnel working in that program/activity.*
- 02 Salaries Secretarial and Clerical: Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.
- 03 Salaries Other: Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.

² <http://finance1.doe.mass.edu/account/ChartOfAccounts.pdf>



DESE Expense Function Code

Department of Education Function Codes: The Department of Elementary and Secondary Education (DESE) promulgated account structure requirements in 2001 (updated 2008). The required guidelines for reporting functional categories of expenditures are provided and define the specific items that should be reported under the following categories. Lexington Public Schools has gone through a three year process to categorize all accounts and staffing. Below are the function codes defined for expenditures. The Budget has been modified to address the reporting requirement.³

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities which have as their purpose the general direction, execution, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

2000 INSTRUCTIONAL SERVICES: Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

2400 Instructional Materials and Equipment.

- 2410 Textbooks and Related Software/Media/Materials: Contracted Services; supplies and Materials – including workbooks, materials, and accessories, such as CD-ROMs and videos, provided as an integrated package as well as printed manuals used to support direct instructional activities; and Other Expenses
- 2415 Other Instructional Materials: Contracted Services; Supplies and Materials; Books, periodicals, reference materials for use in school libraries or classroom libraries; Other Expenses
- 2420 Instructional Equipment: ;Contracted Services; Supplies and Materials; Other Expenses; All Equipment, including vocational and science lab equipment irrespective of unit cost; Lease/purchase of equipment used to produce instructional material
- 2430 General Supplies: Supplies and Materials; Paper, pens, crayons, chalk, paint, toner, calculators etc.
- 2440 Other Instructional Services; Contracted Services; Supplies and Materials; Other Expenses; Field trips, including admissions and transportation costs; Distance Learning Services
- 2450 Instructional Technology: (Expenditures to support *direct instructional* activities defined in Function 2000)
- 2451 Classroom (Laboratory) Instructional Technology; Contracted Services; Supplies, materials and disks; Dues and subscriptions; Travel expenses for staff ; Computers, services, networks, scanners, digital cameras used in the classroom or computer laboratories; Instructional technology equipment
- 2453 Other Instructional Hardware: Contracted Service; Supplies and Materials; Other Expense; Computers, servers, networks, scanners, digital cameras etc for school libraries and media centers
- 2455 Instructional Software: Contracted Services: Supplies and Materials; Other Expenses; Software, including the cost of programs and licenses; CD-ROMs

2700 Guidance, Counseling and Testing Services

³ <http://www.doe.mass.edu/lawsregs/603cmr10.html>



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2710 Guidance: Contracted services; and other expenses.

2720 Testing and Assessment: Reference materials; Testing and assessment materials;
Contracted services; and other expenses.

2800 Psychological Services (Salaries and expenses for psychological evaluation, counseling and other services provided by a licensed mental health professional):

3000 OTHER SCHOOL SERVICES: *Other than instructional services.*

3100 Attendance and Parent Liaison Services: Salaries, attendance and truancy officers, parent information centers; Salaries or the prorated share of salaries, clerical and support staff; Contracted services; and other expenses; Census Costs; and Investigatory services.

3200 Health Services: Salaries, school physicians and school nurses; Salaries or the prorated share of salaries, clerical and support staff; School medical supplies; Supplies and materials; Contracted services; and other expenses.

3300 Student Transportation Services (To and from school): Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel; Salaries or the prorated share of salaries, clerical and support staff ; Fuel, lubrication, tires, and school bus maintenance; Contracted services; and other expenses; Insurance premiums for student transportation services; School bus monitors

3400 Food Services: Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides; Food and supplies; Salaries or the prorated share of salaries, clerical and support staff ; Contracted services; and other expenses.

3510 Athletic Services: Salaries, coaches, trainers, and assistants in intramural and interscholastic sports; Contracted services; and other expenses; Transportation services for students to and from athletic events; Athletic rental services; Uniforms; and Athletic supplies and materials

3520 Other Student Activities: Printing; Dues and subscriptions; Supplies and materials; Transportation services for students to and from activities; Travel expenses for staff

3600 School Security: Printing; Contracted services; and other expenses.

4000 OPERATION and MAINTENANCE OF PLANT: Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure must not exceed the per project dollar limit for extraordinary maintenance or for non-instructional equipment.

4400 Networking & Telecommunications: (Expenditures to support the school district's infrastructure)
Contracted services; and other expenses, including, Wiring, PBX Systems, File Servers, etc.

4450 Technology Maintenance: Contracted services; and other expenses; Equipment and tools

5000 FIXED CHARGES: Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.



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6000 COMMUNITY SERVICES: Services provided by the school district for the community as a whole, or some segment of the community.

7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS: Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.

8000 DEBT RETIREMENT AND SERVICE: Retirement of debt and payment of interest and other debt costs. Principal and interest on *current* loans are not part of this function, but are reported in fixed charges (5400/5450).

9000 PROGRAMS WITH OTHER SCHOOL DISTRICTS: Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

Object Code Expenditures⁴: This section defines the category of goods or services purchased under the functional categories defined below.

04 Contract Services: Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.

05 Supplies and Materials: Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.

06 Other Expenditures: Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff (e.g., food, coal, fuel oil, gas, steam, wood, file servers).

⁴ <http://finance1.doe.mass.edu/account/ChartOfAccounts.pdf>